

SUPPLEMENTARY INFORMATION:**Background**

The final regulations that are subject to these corrections are under section 936 of the Internal Revenue Code.

Need for Correction

As published, the final regulations [TD 8669] contain errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8669) which is the subject of FR Doc. 96-11639, is corrected as follows:

1. On page 21366, column 3, in the preamble, following the paragraph heading "Discussion", the first full paragraph in the column, line 4, the language "forms under the profit-split method" is corrected to read "forms under the profit split method".

2. On page 21367, column 1, in the preamble, following the paragraph heading "Discussion", the second full paragraph in the column, lines 12 and 13, the language "regulation is effective for taxable years ending 30 days after May 10, 1996. If" is corrected to read "regulations apply to taxable years ending after June 9, 1996. If".

§ 1.936-6 [Corrected]

3. On page 21368, § 1.936-6, in paragraph (b)(1), in the table in A.12(iv), under the heading "Production costs (excluding costs of materials):", item 3, the language "3. P's costs for the CPU's (the possession product)" is corrected to read "3. P's costs for the CPUs (the possession product)".

4. On page 21369, column 3, § 1.936-6, in paragraph (b)(1), under A.12(vii), line 3, the language "ending 30 days after May 10, 1996. If" is corrected to read "ending after June 9, 1996. If".

Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief
Counsel (Corporate).

[FR Doc. 96-19005 Filed 7-25-96; 8:45 am]

BILLING CODE 4830-01-U

26 CFR Part 1

[TD 8662]

RIN 1545-AQ64

Diversification of Common Trust Funds; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations [TD 8662]

which were published in the Federal Register on Thursday, May 2, 1996 (61 FR 19546). The final regulations relate to the diversification of common trust funds at the time of a combination or division.

EFFECTIVE DATE: May 2, 1996.

FOR FURTHER INFORMATION CONTACT: Steven Schneider, (202) 622-3060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations that are the subject of this correction are under section 584 of the Internal Revenue Code.

Need for Correction

As published, TD 8662 contains an error that is in need of correction.

Correction of Publication

Accordingly, the publication of final regulations which are the subject of FR Doc. 96-10393 is corrected as follows.

§ 1.584-4 [Corrected]

On page 19547, column 1, § 1.584-4(a), the fifteenth line from the bottom of the paragraph, the language "participant in substantially the same as" is corrected to read "participant is substantially the same as".

Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief
Counsel (Corporate).

[FR Doc. 96-19004 Filed 7-25-96; 8:45 am]

BILLING CODE 4830-01-U

26 CFR Part 1

[TD 8663]

RIN 1545-AT43

Transfers to Investment Companies; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations [TD 8663] which were published in the Federal Register on Thursday, May 2, 1996 (61 FR 19544). The final regulations concern the treatment of certain transfers to a controlled corporation.

EFFECTIVE DATE: May 2, 1996.

FOR FURTHER INFORMATION CONTACT: Andrew M. Eisenberg, (202) 622-7790 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations that are the subject of this correction are under

section 351 of the Internal Revenue Code.

Need for Correction

As published, TD 8663 contains an error that is in need of correction.

Correction of Publication

Accordingly, the publication of the final regulations which are the subject of FR Doc. 96-10394 is corrected as follows:

PART 1—[CORRECTED]

On page 19545, column 3, in amendatory instruction "Paragraph 1.", lines 1 and 2, the language "Paragraph 1. The authority citation for part 1 continues to read as follows:" is corrected to read "Paragraph 1. The authority citation for part 1 is amended by adding an entry in numerical order to read as follows:".

Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief
Counsel (Corporate).

[FR Doc. 96-19003 Filed 7-25-96; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF DEFENSE**Department of the Army****32 CFR Part 630****Absentee Deserter Apprehension Program and Surrender of Military Personnel to Civilian Law Enforcement Agencies**

AGENCY: Office of the Army Staff Judge Advocate, DOD.

ACTION: Final rule.

SUMMARY: The Department of the Army announces a complete revision of its Military Absentee and Deserter Apprehension regulations to bring them in line with changes to Army Regulation 190-9, with the same title. This revision revises provost marshal procedures and responsibilities for military personnel who are in an absentee or deserter status and procedures and responsibilities for surrender of military personnel to civilian law enforcement authorities. These regulations support the approved parts of the Joint Service Plan for Deserter Apprehension Program July 1978 and Department of Defense Directive 1325.2.

DATE: Effective July 26, 1996.

FOR FURTHER INFORMATION CONTACT: Mr. Jeffrey Porter at 681-5078.

SUPPLEMENTARY INFORMATION:

a. This part applies to the Active Army and the U.S. Army Reserve and